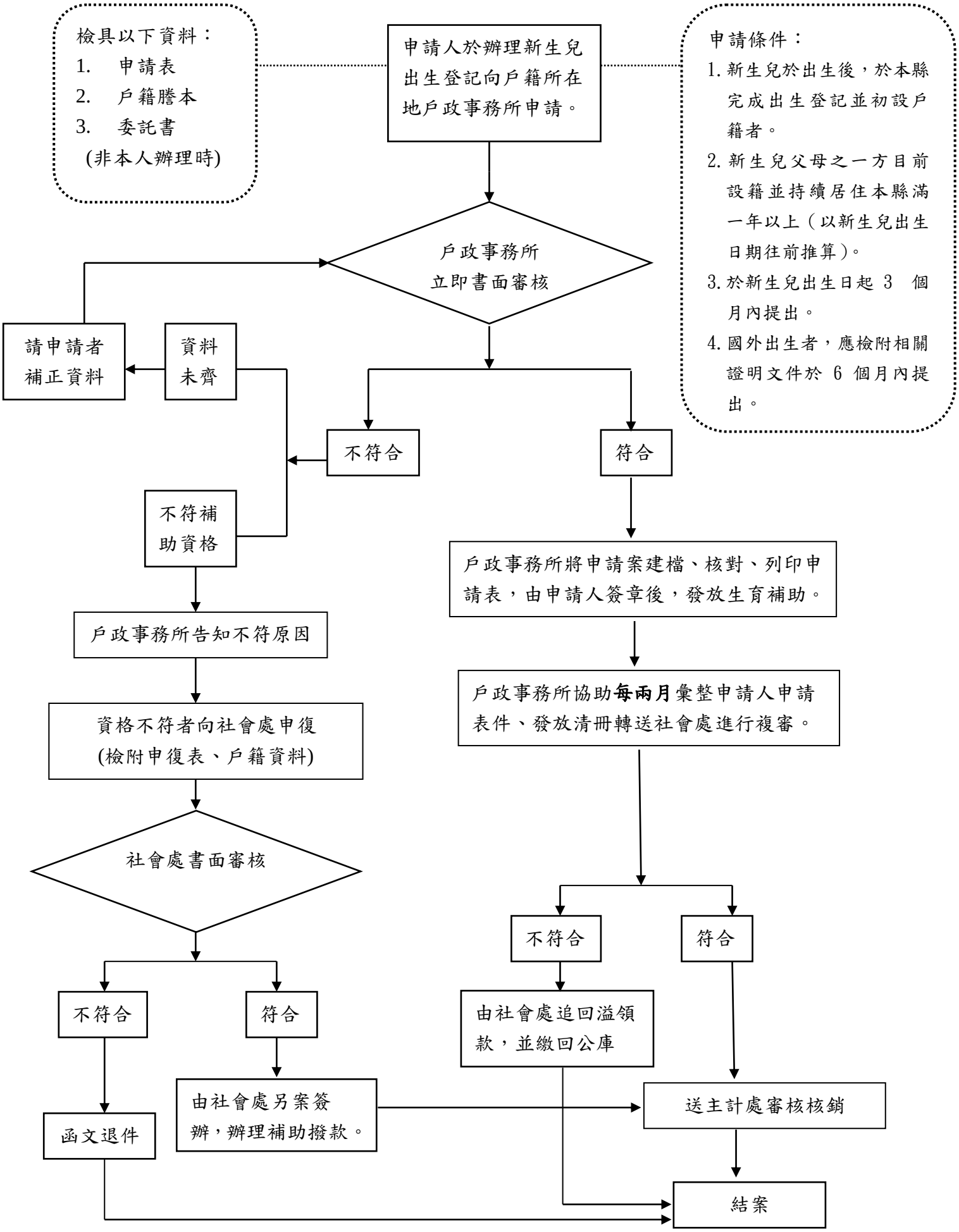彰化縣政府生育補助發放標準作業流程